United Nations A/61/592/Add.4

General Assembly

Distr.: General
2 April 2007

Original: Spanish

Sixty-first session
Agenda item 117

Programme budget for the biennium 2006-2007

Report of the Fifth Committee

Rapporteur: Mr. Diego **Simancas** (Mexico)

I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 117 appear in the reports of the Committee contained in documents A/61/592 and Add.1-3.

2. The Fifth Committee resumed its consideration of the item at its 38th, 39th, 41st, 44th, 45th and 46th meetings, on 5, 6, 14, 29 and 30 March and 2 April 2007. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/61/SR.38, 39, 41 and 44-46).

3. For its further consideration of the item, the Committee had before it the following documents:

Letter dated 26 March 2007 from the Acting President of the General Assembly to the Chairman of the Fifth Committee (A/C.5/61/21)

After-service health insurance benefits

Report of the Secretary-General on liabilities and proposed funding for after-service health insurance benefits (A/61/730)

Report of the Advisory Committee on Administrative and Budgetary Questions (A/61/791)

Conditions of service and compensation for officials other than Secretariat officials: judges

Report of the Secretary-General on conditions of service and compensation for officials other than Secretariat officials: members of the International Court of Justice and judges and ad litem judges of the International Tribunal for the

Former Yugoslavia and the International Criminal Tribunal for Rwanda (A/61/554)

Report of the Advisory Committee on Administrative and Budgetary Questions (A/61/612 and Corr.1)

Letter dated 6 March 2007 from the Secretary-General to the President of the General Assembly (A/C.5/61/19)

Strengthened and unified security management system

Report of the Secretary-General on the coverage of staff by the malicious acts insurance policy and on security spending by organizations of the United Nations system (A/60/317 and Corr.1)

Reports of the Secretary-General on a strengthened and unified security management system for the United Nations (A/60/424 and A/61/531)

Reports of the Secretary-General on a strengthened and unified security management system for the United Nations: standardized access control (A/60/695 and A/61/566)

Report of the Secretary-General on measures taken to improve the operational administration of existing cost-sharing arrangements for safety and security (A/61/223)

Report of the Advisory Committee on Administrative and Budgetary Questions on the coverage of staff by the malicious acts insurance policy and on security spending by organizations of the United Nations system (A/60/7/Add.9)

Report of the Advisory Committee on Administrative and Budgetary Questions on information and communication technology security, business continuity and disaster recovery (A/60/7/Add.33)

Report of the Advisory Committee on Administrative and Budgetary Questions on a strengthened and unified security management system for the United Nations: standardized access control (A/60/7/Add.35)

Report of the Advisory Committee on Administrative and Budgetary Questions (A/61/642)

Report of the Office of Internal Oversight Services on the global audit of field security management (A/59/702)

Report of the Office of Internal Oversight Services on the utilization and management of funds approved by the General Assembly in its resolutions 58/295 and 59/276 for strengthening the safety and security of United Nations premises (A/60/291 and Add.1)

Note by the Secretariat on information and communication technology security, business continuity and disaster recovery (A/60/677)

II. Consideration of proposals

A. Draft resolution A/C.5/61/L.40

4. At its 45th meeting, on 30 March, the Committee had before it a draft resolution entitled "Conditions of service and compensation for officials other than Secretariat officials: members of the International Court of Justice and judges and ad litem judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda" [A/C.5/61/L.40], submitted by the Chairman of the Committee on the basis of informal consultations coordinated by the representative of Chile.

5. Before the adoption of the draft resolution, the Chief of the Conditions of Service Section of the Office of Human Resources Management made a statement [see A/C.5/61/SR.45].

6. At the same meeting, the Committee adopted draft resolution A/C.5/61/L.40 without a vote [see para. 17, draft resolution I].

B. Draft resolution A/C.5/61/L.42

7. At its 45th meeting, on 30 March, the Committee had before it a draft resolution entitled "Strengthened and unified security management system" [A/C.5/61/L.42], submitted by the Chairman of the Committee on the basis of informal consultations coordinated by the representative of the United Republic of Tanzania.

8. At the same meeting, the Committee adopted draft resolution A/C.5/61/L.42 without a vote [see para. 17, draft resolution II].

C. Draft resolution A/C.5/61/L.43

9. At its 45th meeting, on 30 March, the Committee had before it a draft resolution entitled "Liabilities and proposed funding for after-service health insurance benefits" [A/C.5/61/L.43], submitted by the Chairman of the Committee on the basis of informal consultations coordinated by the representative of Kenya.

10. At the same meeting, the Committee adopted draft resolution A/C.5/61/L.43 without a vote [see para. 17, draft resolution III].

D. Draft decisions A/C.5/61/L.38 and A/C.5/61/L.46

11. At the 44th meeting, on 29 March, the representatives of Mexico and Pakistan [on behalf of the States Members of the United Nations that are members of the Group of 77 and China] introduced a draft decision entitled "Future operations of the International Training and Research Institute for the Advancement of Women" [A/C.5/61/L.38], which read:

> "The Fifth Committee, having considered the note verbale dated 22 March 2007 from the Office of the President of the General Assembly addressed to the Chairman of the Fifth Committee concerning the budgetary

situation of the International Research and Training Institute for the Advancement of Women:

"(a) Decides to authorize the Secretary-General to enter into commitments in an amount up to $857,800 under section 9, Economic and social affairs, of the programme budget for the biennium 2006-2007, bearing in mind resolution 60/229 of 23 December 2005;

"(b) Decides also to request the Secretary-General to report to the Assembly at its sixty-second session on the related expenditures in the context of the second performance report of the programme budget for the biennium 2006-2007."

12. At the 45th meeting, on 30 March, following statements by the Director of the Programme Planning and Budget Division and the Chairman of the Advisory Committee on Administrative and Budgetary Questions, the representatives of Mexico and Pakistan (on behalf of the States Members of the United Nations that are members of the Group of 77 and China) withdrew draft decision A/C.5/61/L.38.

13. At the 46th meeting, on 2 April, the representative of Ireland, coordinator of the informal consultations, orally introduced, on behalf of the Chairman, a draft decision entitled "Financing of the International Training and Research Institute for the Advancement of Women", which was subsequently issued as document A/C.5/61/L.46.

14. Before the consideration of the draft decision, statements were made by the representatives of the United States of America, Germany (on behalf of the States Members of the United Nations that are members of the European Union) and Algeria (see A/C.5/61/SR.46).

15. At the same meeting, the Committee adopted draft decision A/C.5/61/L.46 without a vote (see para. 18).

16. After the adoption of the draft decision, statements were made by the representatives of Japan, Canada (on behalf of Australia, Canada and New Zealand), Mexico, Pakistan (on behalf of the States Members of the United Nations that are members of the Group of 77 and China) and the Dominican Republic (on behalf of the States Members of the United Nations that are members of the Rio Group).

III. Recommendations of the Fifth Committee

17. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolutions:

Draft resolution I
Conditions of service and compensation for officials other than Secretariat officials: members of the International Court of Justice and judges and ad litem judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda

The General Assembly,

Recalling section VIII of its resolution 53/214 of 18 December 1998 and its resolutions 55/249 of 12 April 2001, 56/285 of 27 June 2002, 57/289 of 20 December 2002 and 59/282 of 13 April 2005,

Recalling also Article 32 of the Statute of the International Court of Justice, as well as relevant General Assembly resolutions that govern the conditions of service and compensation for the members of the International Court of Justice and the judges of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 and the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994,

Having considered the report of the Secretary-General[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

1. *Reaffirms* the principle that the conditions of service and compensation for non-Secretariat United Nations officials shall be separate and distinct from those for officials of the Secretariat;

2. *Recalls* that the International Court of Justice is the principal judicial organ of the United Nations;

3. *Also recalls* paragraph 4 of its resolution 59/282, by which it decided to increase the annual salary of the members of the International Court of Justice and the judges and ad litem judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda by 6.3 per cent as an interim measure, and further recalls paragraph 8 of the resolution;

4. *Endorses* the conclusions and recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in its report,[2] subject to the provisions of the present resolution;

[1] A/61/554.

[2] A/61/612 and Corr.1.

5. *Recalls* its resolution 37/240 of 21 December 1982, and requests the Secretary-General to revise and update the travel and subsistence regulations for the International Court of Justice, taking into account the recommendations of the Advisory Committee on Administrative and Budgetary Questions in paragraph 15 of its report[2] and bearing in mind the relevant provisions of the Statute of the International Court of Justice, and to report thereon to the General Assembly, for its approval, at its sixty-second session;

6. *Endorses* the proposal of the Secretary-General contained in paragraph 80 of his report[1] whereby the annual salaries of the members of the International Court of Justice and the judges and ad litem judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda would comprise an annual base salary with a corresponding post adjustment per index point equal to one per cent of the net base salary to which would be applied a post adjustment multiplier, as appropriate, taking into account the proposals of the Secretary-General contained in paragraphs 83 and 84 of his report;[1]

7. *Decides* to set, effective 1 January 2007, the annual net base salary of the members of the International Court of Justice and the judges and ad litem judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda at 133,500 United States dollars per annum, with a corresponding post adjustment per index point equal to one per cent of the net base salary, to which would be applied the post adjustment multiplier for the Netherlands or for the United Republic of Tanzania, as appropriate;

8. *Also decides* to maintain, as a transitional measure, in line with the provisions of Article 32, paragraph 5, of the Statute of the International Court of Justice, the level of annual salary approved in its resolution 59/282 for the current members of the International Court of Justice and the judges and ad litem judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda for the duration of their current term of office or until such a time as this amount is overtaken by the application of the revised annual salary system;

9. *Further decides* that any decisions with regard to the increase in the salary and other allowances of the members of the International Court of Justice and the judges and ad litem judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda shall not constitute a precedent for any other category of judges working within the United Nations system and that any decision regarding the service of any other category of judges shall be decided on a case-by-case basis;

10. *Decides* to maintain, as an interim measure, the retirement benefits of the members of the International Court of Justice and the judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda at the level resulting from the annual base salary decided in its resolution 59/282, and requests the Secretary-General to revise article 1, paragraph 2, of the Pension Scheme Regulations accordingly;

11. *Requests* the Secretary-General to submit a report to the General Assembly at its sixty-second session on options for designing pension schemes for the members of the International Court of Justice and the judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for

Rwanda, including defined-benefit and defined-contribution schemes, taking into account the possibility of calculating pensions on the basis of the number of years served rather than the term of office;

12. *Recalls* section I of its resolution 61/239 of 22 December 2006, and decides to extend its decision on the level of education grant for the members of the International Court of Justice and the judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda;

13. *Requests* the Secretary-General to report to the General Assembly on the additional expenditures in the context of the second performance report on the programme budget for the biennium 2006-2007 and the second performance reports on the budgets of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda for the biennium 2006-2007.

Draft resolution II
Strengthened and unified security management system

The General Assembly,

Recalling section XI of its resolution 59/276 of 23 December 2004, by which it established the Department of Safety and Security of the Secretariat in order to ensure a strengthened and unified security management system for the United Nations,

Recalling also its resolutions 56/255 of 24 December 2001, 56/286 of 27 June 2002, 57/305 of 15 April 2003, 58/270 of 23 December 2003 and 58/295 of 18 June 2004,

Having considered the reports of the Secretary-General on a strengthened and unified security management system for the United Nations;[1] measures taken to improve the operational administration of existing cost-sharing arrangements for safety and security;[2] a strengthened and unified security management system for the United Nations: standardized access control;[3] and the coverage of staff by the malicious acts insurance policy and security spending by organizations of the United Nations system;[4] the report of the Office of Internal Oversight Services concerning the utilization and management of funds appropriated to strengthen the safety and security of the United Nations premises[5] and the note by the Secretary-General transmitting his comments thereon;[6] the report of the Office of Internal Oversight Services on the global audit of field security management;[7] and the note by the Secretary-General on information and communication technology security, business continuity and disaster recovery,[8]

Having also considered the relevant reports of the Advisory Committee on Administrative and Budgetary Questions,[9]

Emphasizing the importance of safety and security for all United Nations staff and premises,

Recognizing the important steps taken by the Department of Safety and Security in ensuring an effective and professional system-wide security management system,

Underlining the importance of achieving the highest levels of professionalism and expertise within the United Nations security management,

Reaffirming the critical importance of cooperation and coordination among all United Nations entities in the implementation of a unified and integrated system-wide policy for safety and security,

---

[1] A/61/531.
[2] A/61/223.
[3] A/60/695 and A/61/566.
[4] A/60/317 and Corr.1.
[5] A/60/291.
[6] A/60/291/Add.1.
[7] A/59/702.
[8] A/60/677.
[9] A/60/7/Add.9, Add.33 and Add.35 and A/61/642.

1. *Takes note* of the reports of the Secretary-General,[1,2,3,4] the reports of the Office of Internal Oversight Services[5,7] and the notes by the Secretary-General;[6,8]

2. *Endorses* the conclusions and recommendations of the Advisory Committee on Administrative and Budgetary Questions, subject to the provisions of the present resolution;

3. *Notes* the intention of the Department of Safety and Security to gradually assume a leading role in crisis response and crisis management for the United Nations system, and, in this regard, requests the Secretary-General to provide detailed information on the project and its related costs in the proposed programme budget for the biennium 2008-2009;

4. *Reaffirms* the importance of a system-wide policy with regard to the safety and security of United Nations staff, and the unity of command in this regard;

5. *Emphasizes* the need for a comprehensive safety and security policy framework at the United Nations which provides the basis for the threat and risk assessment, cooperation with the host countries, cost-sharing arrangements and operations of the Department of Safety and Security, and requests the Secretary-General to present such a framework to the General Assembly at the first part of its resumed sixty-second session;

6. *Stresses* that safety is a vital aspect of the mandate of the Department of Safety and Security, and requests the Secretary-General to conduct a comprehensive review of the existing safety programmes at Headquarters and the duty stations and to report to it thereon at the first part of its resumed sixty-second session;

7. *Reiterates* the principle that the United Nations Secretariat, organizations, funds and programmes share a common responsibility for the security and safety of their staff;

8. *Underlines* the principle that funding for safety and security, based on the cost-sharing arrangement, should be clear, predictable and secure;

9. *Recalls* paragraphs 50 and 52 of section XI of its resolution 59/276, in which it called on all entities participating in the cost-sharing arrangements to provide prompt and secure funding for such arrangements, and for those in arrears to ensure prompt payment of the outstanding sums;

10. *Notes* the process of consultations being undertaken between the Department and the specialized agencies, funds and programmes, including on the strategic directions and operational requirements of security arrangements for the field to encourage ownership of the process and enhance their participation;

11. *Notes with concern* the situation outlined in paragraph 11 of the report of the Secretary-General[2] regarding the disagreement leading to the non-participation of the World Bank in field-related security costs, and emphasizes that this could hinder the coordination of the security operations in the field;

12. *Requests*, in this regard, the Secretary-General, in his capacity as the Chairman of the United Nations System Chief Executives Board for Coordination, to carry out consultations with the World Bank with the aim of resolving this issue, as a matter of urgency;

13. *Invites* the Secretary-General, in his capacity as the Chairman of the United Nations System Chief Executives Board for Coordination and with the aim of achieving a workable cost-sharing arrangement:

(a) To ensure a common interpretation and implementation of all policies related to safety and security;

(b) To encourage the development of practical methods to ensure the effective implementation of the arrangements in place for the sharing of costs for safety and security across the United Nations system;

(c) To continue discussions with the United Nations System Chief Executives Board for Coordination to achieve greater transparency in the different sources of security-related costs;

(d) To submit a report on steps taken to implement subparagraphs (a), (b) and (c) above as well as on expenditures related to safety and security as compared to the total expenditures of specialized agencies, funds and programmes to the General Assembly at the first part of its resumed sixty-second session;

14. *Welcomes* the efforts of host countries in undertaking their responsibilities to ensure the safety and security of United Nations staff and premises;

15. *Emphasizes* that the primary responsibility for ensuring the safety and security of United Nations staff and premises rests with the host country, emphasizes also the role of the relevant host country agreements in defining this responsibility and, in this regard, reiterates its request to the Secretary-General contained in section XI, paragraph 27, of its resolution 59/276 to report on the updating and revision of host country agreements as well as on the different capacities of host countries to provide security to the United Nations;

16. *Notes* the efforts of the Department of Safety and Security in cooperating with the national authorities of respective host countries in undertaking security risk assessment and management, and urges the Department to ensure the cooperation with host countries and also that they are kept fully informed;

17. *Recognizes* the expanded training initiatives that have been implemented by the Department of Safety and Security, and encourages the Department to maintain training as a high priority and, in this context, to continue the collaboration with the Department of Peacekeeping Operations, specialized agencies, funds and programmes, as well as the United Nations System Staff College at Turin;

18. *Requests* the Secretary-General to entrust the Office of Internal Oversight Services with a comprehensive management audit, inter alia focusing on the structure of the Department of Safety and Security, recruitment procedures and the implementation of section XI of General Assembly resolution 59/276, and the interaction, cooperation and coordination of the Department with other Secretariat entities including but not limited to the Department of Peacekeeping Operations, and to report thereon to the Assembly at the first part of its resumed sixty-second session;

19. *Reaffirms* paragraphs 17, 18 and 20 of section XI of its resolution 59/276;

20. *Takes note with appreciation* of the efforts of the Secretary-General to achieve as wide a geographic balance as possible in the Department of Safety and Security, without compromising the highest standards of efficiency, competence and integrity, and urges the Secretary-General to continue such efforts, taking into account the proposals requested of the Secretary-General to effectively increase the representation of developing countries in the Secretariat in section X, paragraph 17, of its resolution 61/244 of 22 December 2006;

21. *Recalls* paragraph 1 of section XI of its resolution 61/244, in which it reaffirmed the goal of 50/50 gender distribution in all categories of posts within the United Nations system, especially at the senior and policymaking levels, with full respect for the principle of equitable geographical distribution, in conformity with Article 101 of the Charter of the United Nations, and regrets that progress towards attaining this goal has been slow;

22. *Takes note* in this context of paragraph 42 of the report of the Secretary-General,[1] and urges him to continue his efforts to achieve greater gender parity in the Department of Safety and Security, and invites Member States to assist the Secretary-General in this regard;

23. *Requests* the Secretary-General to report on steps taken to implement paragraphs 20, 21 and 22 above to the General Assembly at the first part of its resumed sixty-second session;

24. *Emphasizes* the importance of gaining efficiency and effectiveness in the implementation of the approved projects through improved streamlining, setting benchmarks, meeting the timelines for different phases of the projects and administrative and managerial oversight and strengthening of accountability;

25. *Emphasizes also* the importance of taking full account of lessons learned and best practices at all duty stations with a view to facilitating the implementation of the first phase of the standardized access control system, and requests the Secretary-General to report to it thereon, including on any possible efficiency gains, at its sixty-second session;

26. *Takes note* of the observation of the Advisory Committee on Administrative and Budgetary Questions contained in paragraph 16 of its report,[10] and requests the Secretary-General to develop and implement effective measures to guarantee the highest level of protection of personal data available in the standardized access control system;

27. *Decides* that data related to representatives of Member States and officials other than Secretariat officials and experts on mission[11] as recorded in the standardized access control system, shall be subject to the full implementation of the following provisions:

(a) The data shall be recorded for the sole purpose of establishing the presence or absence of persons on the premises in case of emergency preparedness and recovery operations;

(b) Only staff members of the Department of Safety and Security, formally certified by the Under-Secretary-General for Safety and Security, and duly informed

[10] A/61/642.

[11] See ST/SGB/2002/9.

of the provisions of this paragraph, shall have access to the above-mentioned data, which shall under no circumstances be made available to any other party either inside or outside the United Nations unless so required for the purposes of the emergency preparedness and recovery operations referred to in subparagraph (a) above;

(c) The data shall be automatically deleted from the standardized access control system after completion of the read-in/read-out cycle, which will be no later than twenty-four hours for access data and no later than thirty days for digital video storage data;

(d) Violation of any of the provisions stipulated in subparagraphs (a), (b) and (c) above shall constitute serious misconduct under staff regulation 10.2;

28. *Takes note* of the recommendation of the Advisory Committee on Administrative and Budgetary Questions in paragraph 7 of its report,[10] and decides to revert to this issue in the context of the proposed programme budget for the biennium 2008-2009, also taking into account section XI, paragraph 27, of its resolution 59/276;

29. *Decides* to authorize the Secretary-General to enter into commitments up to 20,208,000 United States dollars under the programme budget for the biennium 2006-2007, 1,500,000 dollars under the budget for the International Tribunal for the Former Yugoslavia and 1,975,000 dollars under the budget for the International Criminal Tribunal for Rwanda, without prejudice to the implementation of projects previously approved for the biennium 2006-2007, to be reported in the context of the respective second performance reports, to implement the first phase of the standardized access control system;

30. *Stresses* the importance of fully implementing projects provided under section 32 of the programme budget for the biennium 2006-2007, and requests the Secretary-General, in the event that the implementation of the first phase referred to in paragraph 29 above will impact previously approved projects, to report on such impact, for its consideration.

Draft resolution III
Liabilities and proposed funding for after-service health insurance benefits

The General Assembly,

Recalling its resolutions 58/249 A of 23 December 2003, 60/255 of 8 May 2006 and 60/283 of 7 July 2006,

Having considered the report of the Secretary-General on liabilities and proposed funding for after-service health insurance benefits[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

1. *Takes note* of the report of the Secretary-General;

2. *Takes note also* of the report of the Advisory Committee on Administrative and Budgetary Questions;

3. *Recalls* section II of its resolution 52/220 of 22 December 1997, and notes with concern that the preparation of the first report on the accrued liabilities for after-service health insurance benefits took more than seven years after its endorsement of the initial recommendation of the Advisory Committee on Administrative and Budgetary Questions on the matter;

4. *Notes* in this regard that estimated after-service health insurance liabilities, in particular on the accrual and actuarial basis, increased significantly during the intervening period;

5. *Notes* the growing costs of the after-service health insurance benefits programme;

6. *Notes* that the International Public Sector Accounting Standards require that the accrued after-service health insurance liabilities and future accrued expenses be recognized on the face of the financial statements and that this requirement is irrespective of funding such liabilities;

7. *Recalls* its resolution 60/255, whereby it recognized the end-of-service accrued benefit liabilities reported by the Secretary-General in his report;

8. *Recognizes* that after-service health insurance benefit liabilities have been accrued from all sources of funding;

9. *Recognizes* the need to specifically identify sources of the accrued after-service health insurance benefit liabilities;

10. *Requests* the Secretary-General to validate the accrued liabilities by using current data and to apply the actuarial methodology prescribed by the International Public Sector Accounting Standards, and to submit a detailed report, with figures audited by the Board of Auditors, on the outcome of the validation and status of the liabilities, as well as additional information on financing options, to the General Assembly no later than the main part of its sixty-third session;

11. *Recognizes* the complexity of the issue and the significant amount of the liabilities, and requests the Secretary-General to present long-term strategies taking

[1] A/61/730.
[2] A/61/791.

into account the various options of financing and to report to it thereon no later than the main part of the sixty-third session;

12. *Approves* changes to the after-service health insurance provisions for new staff members recruited on or after 1 July 2007 as follows:

(a) The alignment of after-service health insurance eligibility and subsidy requirements to ten years' minimum participation in the United Nations health insurance plans, eliminating the buy-in provision after five years of participation;

(b) The application of a theoretical pension of a minimum of twenty-five years of service as the basis of assessing retiree contributions as opposed to using the actual number of years of service when less than twenty-five;

(c) The introduction of a minimum participation requirement for after-service health insurance eligibility of dependents of at least five years at the time of retirement of the United Nations employee, or two years if the spouse has coverage with an outside employer or a national Government, except where the dependent is newly acquired within this period and is enrolled within thirty days of the effective date of the dependent relationship;

13. *Requests* the Secretary-General to report on measures aimed at reducing the Organization's costs related to health-care plans;

14. *Decides* to approve the establishment of an independent segregated special account to record after-service health insurance accrued liabilities and account for related transactions;

15. *Requests* more comprehensive information and analysis based, inter alia, on the results of the actuarial valuation of the after-service health insurance plan as at 31 December 2007, on the following:

(a) The advantages and disadvantages for Member States of the "pay-as-you-go" option of after-service health insurance liabilities versus the option of funding those liabilities;

(b) The projections regarding the proportion of staff in peacekeeping operations who will be entitled to after-service health insurance benefits, taking into account, to the extent possible, the career patterns of staff in peacekeeping missions;

(c) Differentiated levels of charge as a percentage of salary costs to be applied against different funding sources, including the regular budget, peacekeeping and extrabudgetary funds, taking into account, to the extent possible, different career patterns of staff financed against those sources, that would be sufficient to finance after-service health insurance liabilities in a predictable manner without building up a reserve;

(d) The option of partial funding of the liability;

(e) The option of full funding over a longer period than envisaged in the report of the Secretary-General;

(f) The proportion of the current accrued liability which relates to the different categories of beneficiaries from all funding sources, namely, current retirees, active employees currently eligible to retire, and active employees not eligible to retire, as well as multiple options to address those after-service health insurance liabilities;

(g) An after-service health insurance reserve fund and its investment strategies;

16. *Stresses* the importance of addressing this matter further and decides, pending the validation of the accrued after-service health insurance liabilities and auditing by the Board of Auditors, to revert to it, as a matter of priority, at its sixty-third session.

18. The Fifth Committee also recommends to the General Assembly the adoption of the following draft decision:

Financing of the International Research and Training Institute for the Advancement of Women

The Fifth Committee, having considered the note verbale from the Office of the President of the General Assembly,[1] the statement of the Secretariat[2] and the views of the Advisory Committee on Administrative and Budgetary Questions,[2]

a *Recalls* its decision[3] on the programme budget implications of a draft resolution on the future operation of the International Research and Training Institute for the Advancement of Women;[4]

b *Reaffirms* section VI of its resolution 45/248 B of 21 December 1990 as well as rules 153 and 157 of the rules of procedure of the General Assembly;

c *Reaffirms also* articles VI and VII of the statute of the International Research and Training Institute for the Advancement of Women;

d *Reaffirms further* that regular budget resources shall not be used to finance the activities of the Institute, in accordance with articles VI and VII of its statute;

e *Urges* the Institute to redouble its efforts to mobilize voluntary funding to support its activities in accordance with its statute;

f *Appeals* to Member States, as a matter of urgency, to contribute voluntary funds in support of the Institute and to honour existing pledges;

g *Decides*, notwithstanding subparagraphs c and d above and on an exceptional basis, to authorize the Secretary-General to enter into commitments in an amount of up to 190,000 United States dollars under section 9, Economic and social affairs, of the programme budget for the biennium 2006-2007, subject to full reimbursement pending receipt of voluntary contributions;

h *Decides also* to request the Secretary-General to report to the General Assembly at the second part of its resumed sixty-first session on the financial situation of the Institute for 2007.

---

[1] A/C.5/61/20.

[2] See A/C.5/61/SR.45.

[3] See A/60/619.

[4] A/C.3/60/L.15/Rev.1; subsequently adopted by the General Assembly as resolution 60/229.